

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

An Act To Clarify the Sales Tax on Prepared Meals

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §1752, sub-§8-A, as repealed and replaced by PL 2001, c. 439, Pt. TTTT, §1 and affected by §3, is amended to read:

8-A. Prepared food. "Prepared food" means:

- A. Meals served on or off the premises of the retailer;
- B. Food and drinks that are prepared by the retailer and ready for consumption without further preparation; and
- C. All food and drinks sold from an establishment whose sales of food and drinks that are prepared by the retailer account for more than 75% of the establishment's gross receipts.

"Prepared food" does not include bulk sales of grocery staples or food and drinks served by a youth camp licensed under rules adopted by the Department of Health and Human Services under Title 22, chapter 562.

SUMMARY

This bill amends the definition of "prepared food" under the sales tax law to exclude food and drinks served by a youth camp licensed under the Department of Health and Human Services.